



July 18, 2008

To: City, Town and District Clerks:

This letter is to remind you of important reporting duties required by Massachusetts General Laws Chapter 44, §28, Chapter 59, §21D and Chapter 71, §16B and of certain other matters. The purpose of these requirements is to ensure that the Department of Revenue has current information regarding borrowing, Proposition 2½ referendum questions and City/Town Council or Town Meeting action. This information is critical in our efforts to maintain complete and accurate records of indebtedness and to review and certify tax rates.

### **Borrowing Authorizations**

- 1.) Clerks (including RSD personnel) are required to send to the Director of Accounts, within 48 hours after the vote becomes effective, certified copies of all debt authorizations.
- 2.) The votes must be declared passed by a unanimous vote or an actual counted 2/3rds majority or by a "declared 2/3rds majority." If a vote is contingent upon a Proposition 2½ debt exclusion or override, it is not considered "passed" until the exclusion vote passes. Certified election results for the debt exclusion must also be submitted with a contingent vote to authorize debt.
- 3.) DA-82 Loan Authorization Report. In addition to the statutory reporting requirements, the Bureau of Accounts also requires form DA-82. The purpose of the DA-82 is to ensure that debt authorizations occurred at a duly called, valid meeting that complied with the open meeting law and other legal requirements. The DA-82 is not required for cities. Please send in this Report with the debt authorizations.

[Form DA-82](#) can be found on the Bureau of Accounts' website.

## **City/Town Council and Town Meeting Action**

City/Town Clerks must report all town meeting or city/town council appropriation action in the appropriate column of page 4 of the Tax Rate or Pro Forma Recapitulation form.

City/Town Clerks, pursuant to M.G.L. Chapter 71, §16 where there has been a reduction in the regional school assessment, are allowed to reduce the appropriation made by the City/Council/Town Meeting action down to the new assessment. Clerks should report this adjustment as a negative amount in the appropriate column of the Tax Rate or Pro Forma Recapitulation form, page 4.

Appropriation reductions since the last fiscal year's tax rate was set should be reported first as the initial appropriation made followed by a negative for the same amount. In this way, FY2009 action will not be affected.

Transfers made via the alternative method detailed in the Division of Local Services' [IGR 06-209](#) should not be reported to the Bureau of Accounts on the Tax Rate or Pro Forma Recapitulation form.

## **Proposition 2 1/2 Questions**

Please send specimen ballots with certified election results for all Proposition 2½ questions voted this year. Your submission should include winners as well as losers and clearly show the date, purpose and type of vote (override, underide, debt exclusion or capital expenditure exclusion). These votes should be directed to Lisa Juskiewicz in the Municipal Data Management Bureau.

Please indicate municipal capital stabilization fund overrides per M.G.L. Chapter 59, §21C(g) separately (see Division of Local Services IGR 04-201).

## **Local Options**

Please send any local option votes that require notification to the Division of Local Services (e.g. adoption of the Community Preservation Act, quarterly tax billing) to the Municipal Data Management Bureau.

## **Affidavit as to Time of Sending Tax Bills**

One completed copy of this affidavit should be filed in the Tax Collector's office and another in the Clerk's office. Do not send a copy of this document to the Bureau of Accounts unless requested by the Director.

## **Division of Local Services Website**

All Informational Guideline Releases and Bulletins issued by the Division of Local Services can only be found on our website at [www.mass.gov/dls](http://www.mass.gov/dls). If you currently do not have a subscription to receive this information, please log on and subscribe online.

Thank you for your assistance with these important matters. If you have any questions, please do not hesitate to contact the Bureau.

Sincerely,

A handwritten signature in cursive script, reading "Gerard D. Perry".

Gerard D. Perry  
Director of Accounts